

2020

FILED

SEP 19 2019

Morris County Clerk
Council Grove, KS 66846

CERTIFICATE

To the Clerk of Morris County, State of Kansas

We, the undersigned, officers of

City of Dwight

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit : 2020		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	77,920	34,800
Debt Service	10-113	9		
Library	12-1220	9	2,325	1,856
Special Highway		10	25,021	
Water Fund		10	102,683	
Sewer Fund		11	32,000	
		11		
Non-Budgeted Funds		12		
Totals		xxxxxx	239,949	36,656
Budget Summary		13		
Neighborhood Revitalization				

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

36,656
NO

Assisted by:
Morris County Clerk

Address:
501 W Main St
Council Grove, Ks 66846
Email:
morris@tctelco.net

Date Attested: 17 Sept 2019

Aubrey Schmidt
County Clerk

John S. ...
Paul ...
Jan ...
Sam ...
John ... MAYOR

Governing Body

City of Dwight

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 36,153
2. Library levy in 2019 budget	- \$ 1,891
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 34,262

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	0
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+	30,762
5b. Personal property 2018	-	34,992
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2019 :	+	903
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		903
11. Total estimated valuation July 1, 2019		1,298,483
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0007
13. Percentage adjustment increase (12 times 3)	+ \$	24
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	514
16. Total Percentage Adjustments	\$	538

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>1,856</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>1,856</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>36,656</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	514
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	514

Exemption from Election Requirement **Yes**

City of Dwight

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	34,262	7,882	149	55	0	0
Debt Service						
Library	1,891	435	8	3	0	0
TOTAL	36,153	8,317	157	58	0	0

County Treas Motor Vehicle Estimate	8,317					
County Treas Recreational Vehicle Estimate		157				
County Treas 16/20M Vehicle Estimate				58		
County Treas Commercial Vehicle Tax Estimate					0	
County Treas Watercraft Tax Estimate						0

Motor Vehicle Factor	0.23005					
Recreational Vehicle Factor		0.00434				
16/20 Vehicle Factor				0.00160		
Commercial Vehicle Factor					0.00000	
Watercraft Factor						0.00000

City of Dwight

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General Fund	Capital Improvement	10,000	10,000	7,000	12-1,117
General Fund	Equipment Reserve	-	5,000	1,200	12-1,118
	Totals	10,000	15,000	8,200	
	Adjustments*				
	Adjusted Totals	10,000	15,000	8,200	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Loan	9/14/2010	10/21/2049	3.75	556,000	410,100	Oct	Oct	15,086	8,100	14,782	8,400
Total G.O. Bonds					410,100			15,086	8,100	14,782	8,400
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					410,100			15,086	8,100	14,782	8,400

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Dwight
Morris County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$1,891	\$1,856
Delinquent Tax	\$32	\$0
Motor Vehicle Tax	\$389	\$435
Recreational Vehicle Tax	\$8	\$8
16/20M Vehicle Tax	\$3	\$3
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$2,323	\$2,302
Difference in Total Taxes:	(\$21)	
Qualify for grant:	Not Qualify	

Second test:

Assessed Valuation	\$1,325,360	\$1,298,483
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.427	1.429
Difference in Levy Rate:	0.002	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Dwight

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	24,877	21,987	7,534
Receipts:			
Ad Valorem Tax	31,901	34,262	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,362	0	
Motor Vehicle Tax	6,878	7,323	7,882
Recreational Vehicle Tax	138	149	149
16/20M Vehicle Tax	49	58	55
Commercial Vehicle Tax			
Watercraft Tax	72	91	
Gross Earning (Intangible) Tax			
LAVTR			
City and County Revenue Sharing			
Local Alcoholic Liquor			
Compensating Use Tax	2,484	2,000	2,000
Local Sales Tax	14,974	13,000	14,000
Franchise Tax	11,905	10,500	11,000
Licenses	596		500
Rent	2,395		
State of Kansas			
In Lieu of Tax (IRB)			
Interest on Idle Funds	370		
Neighborhood Revitalization Rebate			0
Miscellaneous	2,132		
Does miscellaneous exceed 10% of Total R			
Total Receipts	75,256	67,383	35,586
Resources Available:	100,133	89,370	43,120
Expenditures:			
Personal Services	24,206	21,836	25,000
Commodities	19,950	25,000	20,000
Contractual	23,311	20,000	24,000
Community Building	679	0	720
Transfer to Capital Improvement	10,000	10,000	7,000
Transfer to Equipment Reserve		5,000	1,200
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	78,146	81,836	77,920
Unencumbered Cash Balance Dec 31	21,987	7,534	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	78,400	81,836	77,920
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			77,920
Tax Required			34,800
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			34,800

City of Dwight

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1			
Receipts:			
Ad Valorem Tax			
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Co Treas Bal Jan 1			
Co Treas Bal Dec 31			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts			
Resources Available:			
Expenditures:			
Appropriation			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures			
Unencumbered Cash Balance Dec 31			
2018/2019/2020 Budget Authority Amount:			
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	23
Receipts:			
Ad Valorem Tax	1,696	1,891	xxxxxxxxxxxxxxxxxx
Delinquent Tax	83	32	
Motor Vehicle Tax	408	389	435
Recreational Vehicle Tax	8	8	8
16/20M Vehicle Tax	3	3	3
Commercial Vehicle Tax	0		0
Watercraft Tax	4		0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,202	2,323	446
Resources Available:	2,202	2,323	469
Expenditures:			
Appropriation	2,202	2,300	2,325
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	2,202	2,300	2,325
Unencumbered Cash Balance Dec 31	0	23	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,300	2,300	2,325
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		2,325
	Tax Required		1,856
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			1,856

Qualifies for

City of Dwight

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	12,059	13,291	18,151
Receipts:			
State of Kansas Gas Tax	6,896	6,860	6,870
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,896	6,860	6,870
Resources Available:	18,955	20,151	25,021
Expenditures:			
Street Repair and Maint	5,664	2,000	25,021
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,664	2,000	25,021
Unencumbered Cash Balance Dec 31	13,291	18,151	0
2018/2019/2020 Budget Authority Amount	16,600	17,800	25,021

Adopted Budget Water Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	70,108	58,437	25,251
Receipts:			
Charges to Customers	58,386	56,000	57,000
Trash Collections	18,737	18,000	18,500
Delinquent Fees	1,993	1,500	1,500
Prepaid accounts	2,009	1,000	1,000
Interest on Idle Funds	251		
Miscellaneous	1,797		
Does miscellaneous exceed 10% of Total R			
Total Receipts	83,173	76,500	78,000
Resources Available:	153,281	134,937	103,251
Expenditures:			
Personal Services	9,349	15,000	13,000
Operations/commodities	10,340	25,000	15,000
Water Loan Payment	33,189	23,186	23,183
Rural Water Dist - Water Purchases	22,073	18,000	23,000
Contractual/repairs	2,091	10,000	10,000
Capital Outlay	0	0	0
Trash Service	17,802	18,500	18,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	94,844	109,686	102,683
Unencumbered Cash Balance Dec 31	58,437	25,251	568
2018/2019/2020 Budget Authority Amount	128,929	109,686	102,683

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City of Dwight

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	32,839	35,303	12,303
Receipts:			
Charges to Customers	20,359	20,000	20,000
Other			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,359	20,000	20,000
Resources Available:	53,198	55,303	32,303
Expenditures:			
Personal Services	6,319	7,000	7,000
Operations/commodities	11,371	26,000	20,000
Contractual/R&M	205	10,000	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	17,895	43,000	32,000
Unencumbered Cash Balance Dec 31	35,303	12,303	303
2018/2019/2020 Budget Authority Amount	29,500	43,000	32,000

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

NON-BUDGETED FUNDS

(Only the actual budget year for 2018 is to be shown)

City of Dwight

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of

City of Dwight

will meet on September 16, 2019 at 6:30 P.M. at Dwight City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	78,146	33.527	81,836	25.851	77,920	34,800	26.801
Debt Service		1.782					
Library	2,202		2,300	1.427	2,325	1,856	1.429
Special Highway	5,664		2,000		25,021		
Water Fund	94,844		109,686		102,683		
Sewer Fund	17,895		43,000		32,000		
Non-Budgeted Funds							
Totals	198,751	35.309	238,822	27.278	239,949	36,656	28.230
Less: Transfers	10,000		15,000		8,200		
Net Expenditure	188,751		223,822		231,749		
Total Tax Levied	35,416		36,153		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,003,056		1,325,360		1,298,483		

Outstanding Indebtedness,

January 1,	<u>2017</u>	<u>2018</u>	<u>2019</u>
G.O. Bonds	449,800	437,600	410,100
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	449,800	437,600	410,100

*Tax rates are expressed in mills

Heather Brown

City Official Title: Dwight City Clerk

If all the economists in this country were paid end to end, they
would never reach a conclusion.

~Author unknown

Published in the September 5, 2019 issue of *The Prairie Post*

2020

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City of Dwight
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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	78,146	33.527	81,836	25.851	77,920	34,800	26.801
Debt Service		1.782			2,325	1,856	1.429
Library	2,202		2,300	1.427			
Special Highway	5,664		2,000		25,021		
Water Fund	94,844		109,686		102,683		
Sewer Fund	17,895		43,000		32,000		
Non-Budgeted Funds							
Totals	198,751	35.309	238,822	27.278	239,949	36,656	28.230
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Net Expenditure	188,751		223,822		231,749		
Total Tax Levied	35,416		36,153		1,298,483		
Assessed Valuation	1,003,056		1,325,360				

Outstanding Indebtedness,	2017		2018		2019	
January 1,						
G.O. Bonds	449,800		437,600		410,100	
Revenue Bonds	0		0		0	
Other	0		0		0	
Lease Purchase Principal	0		0		0	
Total	449,800		437,600		410,100	

*Tax rates are expressed in mills

Heather Wallace
City Official Title: Dwight City Clerk